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General Assembly
Sixty-eighth session
Agenda item 42
Question of Cyprus

Security Council
Sixty-ninth year

Letter dated 14 April 2014 from the Permanent Representative of Cyprus to the United Nations addressed to the Secretary-General

Upon instructions from my Government, I wish to draw your attention to a recent escalation of illegal and dangerous activities of the Turkish air force within the Nicosia flight information region (FIR).

In particular, the Turkish air force has significantly escalated its interference with civilian and military aircraft flying through Cyprus's national airspace and the Nicosia FIR. Military radar operators in Turkey and in the occupied area of Cyprus notify aircraft that they are about to enter the purported "TRNC airspace" and warn them either to communicate with "Ercan air control" and alter their route or risk being intercepted by the Turkish air force.

A recent example of these occurrences is an incident that took place on 1 April 2014, when an Israeli civilian aircraft, which had obtained a diplomatic flight permit from the competent authorities of the Republic of Cyprus and was conducting an aerial photo shoot commissioned by the Department of Lands and Surveys, was warned to abandon the area immediately or risk being intercepted by the Turkish military air force. Following the approach of two Turkish F-16 aircraft at a distance of only a few nautical miles, the Israeli aircraft was forced to land at Larnaca airport.

Similarly, on 3 April 2014, a helicopter of the Cypriot National Guard conducting its daily, routine flight over the area of Mansoura, in the north-western part of the island, was initially warned via radio calls and subsequently approached by two Turkish F-16 aircraft.

These actions constitute further attempts to upgrade the so-called "TRNC" by illegally establishing the division of Cyprus's national airspace and the Nicosia FIR, in defiance of international law and the relevant Security Council resolutions. Furthermore, these illegal practices pose serious threats to air safety and navigation, and needlessly create additional tension at a particularly sensitive time for the negotiation process.

In the light of the above, Turkey should be called upon, once more, to respect international legality, cease all violations and refrain from the harassment of aircraft within the Nicosia FIR.

I should be grateful if you would circulate the present letter as a document of the General Assembly, under agenda item 42, and of the Security Council.

(*Signed*) Nicholas **Emiliou**

United Nations A/68/843

General Assembly

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Sixty-eighth session
Agenda items 131 and 147

Financial reports and audited financial statements, and reports of the Board of Auditors

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2013

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2013 (A/68/5 (Vol. II)), and its observations and recommendations thereon are contained in section II below. During its consideration of the report, the Committee met with the members of the Audit Operations Committee of the Board of Auditors, who provided additional information and clarification. The Committee also discussed the Board's findings with the representatives of the Secretary-General in the context of the related report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/68/751). The representatives of the Secretary-General provided additional information and clarification, concluding with written responses received on 14 April 2014.

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II. Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2013

A. Scope of the audit

2. The Board of Auditors reviewed and audited the accounts of United Nations peacekeeping operations for the period ended 30 June 2013 through visits to United Nations Headquarters and 16 active field missions as well as an examination of the accounts of 29 completed missions and the four special purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, the United Nations Logistics Base at Brindisi, Italy, and the after-service health insurance programme for peacekeeping operations.

3. According to the Board, the audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations, as well as with the International Standards on Auditing. It further states that the audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements fairly presented the financial position of the United Nations peacekeeping operations as at 30 June 2013 and the results of operations and cash flows for the financial period then ended, in accordance with the United Nations system accounting standards.

B. Audit opinion

4. In the Board's opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2013 and the results of operations and cash flows for the year then ended, and have been properly prepared in accordance with the United Nations system accounting standards.

C. General observations

5. The Board concludes that the Administration has continued its efforts to address the concerns of the Board and to enhance financial control and management. In the Board's view, the implementation of the International Public Sector Accounting Standards (IPSAS), and the progress towards implementation of the new enterprise resource planning system (Umoja) and the global field support strategy present a major opportunity to improve the way in which United Nations peacekeeping operations are managed and backstopped. In the Board's view, in the interest of achieving enhanced accountability and delivery, the Administration needs to more clearly elaborate the new peacekeeping service delivery model supported by the three business transformation and other initiatives. The Board also stresses that the Administration should establish how the benefits will be measured and demonstrated (see A/68/5 (Vol. II), chap. II, summary).

6. **The Advisory Committee considers that the observations and recommendations of the Board provide valuable insights into the resource utilization and management of peacekeeping operations of the United Nations.**

The Committee draws on the Board's findings to inform its consideration of the respective budget proposals of the individual peacekeeping operations as well as on the cross-cutting issues arising throughout the peacekeeping missions.

D. Specific concerns of the Board of Auditors

7. In the summary of its report, the Board identifies its most pressing areas of concern as: (a) procurement capacity, particularly in terms of realizing further opportunities in achieving economies of scale; (b) the functioning of the Regional Procurement Office located in Entebbe; (c) budget formulation and management; and (d) project management of the global field support strategy.

Procurement capacity

8. The Board's observations and recommendations on procurement and contract management are contained in paragraphs 31 to 44 of its report. While noting the progress made by the Administration in response to its previous recommendations in certain areas of the acquisition planning process and in the alignment of acquisition planning with budget preparation, the Board highlights deficiencies in several other areas of the acquisition planning process. In particular, the Board refers to: (a) the lack of a comprehensive strategy to support consolidated procurement across different missions; (b) a non-standardized commodity coding; (c) poor acquisition descriptions, including the fact that insufficient details are provided by requisitioners to identify actual mission needs; and (d) a lack of monitoring of acquisition plan implementation.

9. The Board continues to identify weaknesses in the solicitation process and in contract and vendor management across missions. It notes several deficiencies, such as the lack of full transparency in the process of inviting vendors to solicitations, an unreliable vendor database and deficient performance evaluation of vendors. **Taking into consideration the detailed findings and observations of the Board with respect to procurement and contract management, the Advisory Committee concurs with the Board's recommendations on these issues.**

Regional Procurement Office

10. The Board's observations and recommendations on the Regional Procurement Office are contained in paragraphs 45 to 62 of its report. The Advisory Committee recalls that the Regional Procurement Office was established on 15 July 2010 as a pilot project by the Procurement Division to conduct procurement for missions within the region (see A/64/284/Add.1). The Board notes that the staffing of the Regional Procurement Office comprised two posts reassigned from Headquarters and funded under the support account and 22 posts funded from mission budgets. The Board further notes that two of the main objectives of the Office are to undertake cross-cutting regional procurement or joint acquisition plan procurement and to provide standby procurement capability for mission start-up or mission-specific procurement.

11. On the one hand, the Board comments positively on the strong commitment of the Administration in achieving the objectives of the Regional Procurement Office pilot, notably in providing backup procurement capability during the start-up of missions and training the local procurement staff. On the other hand, the Board

observes that opportunities for further improvements remain in areas such as governance, authorization and accountability, solicitation activities, and cost-benefit evaluation and reporting.

12. In the Board's view, progress on joint acquisition plan procurement has been limited by the fact that joint acquisition plan procurement contracts are not compulsory for the missions, and that some of these contracts contain less competitive prices than the contracts signed locally by the peacekeeping missions. In terms of mission-specific procurement, the Board notes the absence of a clear policy to distinguish between the types of procurement that should be performed at missions and at the Regional Procurement Office, resulting in the undermining of current procurement delegations of authority and blurred accountability for procurement activities (see A/68/5 (Vol. II), chap. II, summary).

13. The Advisory Committee was informed, upon enquiry, that the Regional Procurement Office operates as an integral part of the Procurement Division at Headquarters, and that authority is delegated to the Office from the Director of the Procurement Division. **In view of the detailed findings and observations of the Board on the Regional Procurement Office, the Committee concurs with the Board's recommendation that the role and nature of mission-specific procurement undertaken by the Office be explicitly defined. The Committee further recommends that the General Assembly request the Secretary-General to clarify the role of the Regional Procurement Office, subject to the outcome of its pilot phase, and the potential for its integration into the global service delivery model.**

14. The Board notes that the Secretary-General's report on United Nations procurement activities (A/67/683) of 26 December 2012, which included in annex III a detailed cost-benefit analysis of the Regional Procurement Office, overestimated the cost savings from the joint acquisition planning procurements by about $17 million (62 per cent). The Board specifically notes that this finding was first reported by the Office of Internal Oversight Services, and the error in the savings reported was revised from $28.3 million to $10.5 million in a corrigendum (A/67/683/Corr.2) issued by the Secretary-General on 10 October 2013. Upon enquiry, the Committee was informed that during an audit of procurement activities conducted by the Office of Internal Oversight Services at the Regional Procurement Office and following a comprehensive review, the revised figure for the savings was determined. **The Advisory Committee notes with concern that the Secretary-General reported inaccurate figures for the cost savings resulting from the procurement activities undertaken by the Regional Procurement Office, thus resulting in the consideration by the General Assembly of overestimated figures for cost savings attributable to the Regional Procurement Office. The Committee trusts that in the future, before reporting such costs and benefits to the General Assembly, the Secretary-General will make all possible efforts, including, if necessary, obtaining certification by the audit bodies, to ensure that precise and accurate figures are reported.**

Budget formulation and management

15. In the area of budget formulation and management the Board identifies, inter alia: (a) weaknesses in the methodology applied across the peacekeeping missions; (b) inconsistencies in budget assumptions; (c) deficiencies in the budget review

process, both at Headquarters and missions; and (d) frequent and widespread budget redeployments. The Board's observations and recommendations on budget formulation and management are contained in paragraphs 63 to 86 of its report.

16. With regard to the review of peacekeeping mission budgets performed at Headquarters, the Board notes that the roles and responsibilities across the Department of Peacekeeping Operations, the Department of Field Support and the Office of Programme Planning, Budget and Accounts, and among the Department of Field Support divisions, need to be clearly documented, especially in the context of the joint review initiated in the 2014/15 budget cycle, in addition to establishing a standard budget review process to facilitate a consistent approach by officers undertaking reviews of budget proposals. In respect of the review of peacekeeping mission budgets performed at the missions themselves, the Board notes lack of resources and expertise in the respective budget sections to deal with certain technical areas, combined with the absence of in-depth reviews of the budget by senior mission managers, owing to their involvement with other key mission priorities.

17. The Advisory Committee was informed by the representatives of the Secretary-General, upon enquiry, that the budget review process at Headquarters included a consistent review of the budget submissions coming from the peacekeeping missions, on the basis of which appropriate adjustments to proposed requirements were made. Further clarification of the specific responsibilities in the context of budget review by the representatives of the Department of Peacekeeping Operations, the Department of Field Support and the Office of Programme Planning, Budget and Accounts has since been made. Regarding the review of budgets at the peacekeeping missions themselves, the Committee was informed that each mission's operational requirements are driven by factors specific to its operation. The Committee was further informed that a Standard Cost and Ratio Manual containing a comprehensive list of technical specifications, pricing guidelines and ratios is used by the missions for both budget preparation and operational decision-making. Mission-specific requirements are also based on historical experience. (See related comments and observations of the Advisory Committee in its report on cross-cutting issues related to peacekeeping operations, A/68/782.)

18. **The Advisory Committee concurs with the Board's recommendations on the formulation and review of peacekeeping budgets and trusts that the Administration will take active measures to ensure improvements in this regard.**

19. The Board further notes the high values and frequency of budget redeployments between groups and classes in 2012/13. The Board indicates that a total of $105 million was redeployed between groups for 2012/13 compared with $103 million in 2010/11, and overall, 33 per cent of classes had redeployments in 2012/13 compared to 25 per cent in 2010/11 (see A/68/5 (Vol. II), para. 80). In that context, the Board observes, inter alia, that the Department of Field Support requested all missions to redeploy funds totalling $15 million from the field cost centres to the Department's Information and Communications Technology Division, to cover non-budgeted costs for the implementation of IPSAS and Umoja. The Advisory Committee was informed, upon enquiry, that the full range of requirements of the enterprise resource planning system were not known at the time of budget formulation, and later, considering that the required equipment and systems upgrades would directly benefit the readiness of field missions in deploying

the systems, the redeployment was requested by the Department of Field Support at Headquarters. **The Advisory Committee notes that the redeployment of funds amounting to $15 million from the peacekeeping missions to the Headquarters cost centre represents additional project costs related to the implementation of the enterprise resource planning system and IPSAS.** Detailed comments and recommendations of the Committee on the distribution of the costs related to the implementation of the enterprise resource planning system will be contained in its report on cross-cutting issues related to peacekeeping operations (A/68/782).

Project management of the global field support strategy

20. The Board's observations and recommendations on the implementation of the global field support strategy are contained in paragraphs 133 to 210 of its report. The Board notes the efforts made by the Administration to address the Board's concerns and the progress made under each of the four pillars of the global field support strategy. Some of the key areas in which progress is noted by the Board are: the Global Service Centre providing technical inputs remotely with embedded staff, eliminating unnecessary exposure to the security threats in the field; refining of the standard funding model on the basis of a comprehensive assessment; and the Global Service Centre and the Logistics Support Division collaborating on the development of a supply chain management policy (see A/68/5 (Vol. II), chap. II, table II.3).

21. The Board continues to make several general, cross-pillar and specific comments and recommendations on the global field support strategy. The Board notes deficiencies such as: (a) the lack of an end-state vision for each pillar, owing to which the Board found it difficult to make an assessment of the progress made towards the envisaged objectives; (b) weaknesses in the governance of the modularization project; (c) critical risks missing from the risk management framework of the global field support strategy, developed in May 2013; and (d) the lack of clarity in the linkage between strategic and operational and transactional key performance indicators of the performance management framework, developed by the Administration to measure progress in the implementation of the four pillars of the global field support strategy.

22. The Advisory Committee will include its detailed comments and observations on the implementation of the global field support strategy in its report on cross-cutting issues related to peacekeeping operations (A/68/782).

E. Other main observations and recommendations of the Board of Auditors

Implementation of the International Public Sector Accounting Standards

23. In paragraph 15 of its report, the Board notes good progress in preparing the opening balances, improving project monitoring and providing greater clarity on the accountability of senior managers in field missions for IPSAS implementation. However, the Board draws the attention of the Administration to the areas where further work is required, notably, on the need to: (a) agree on an appropriate accounting treatment for the inventories held at peacekeeping missions; (b) subject the estimated valuations of the cost of self-constructed assets to robust validation; (c) review those assets that are still in use but have been fully depreciated to a zero book value as well as to conduct an impairment review of assets; and (d) develop

uniform IPSAS guidance applicable to peacekeeping missions. **The Advisory Committee trusts that the Administration will take into account the outstanding tasks noted by the Board of Auditors in ensuring a successful implementation of IPSAS.**

Asset management

24. The Board's observations and recommendations on asset management are contained in paragraphs 17 to 30 of its report. The Board notes strengthened management of property with improvement apparent in several important areas such as increased percentages of verified non-expendable and expendable property, as well as a reduced proportion of non-expendable property in the "not found yet" category. However, in the Board's view, some deficiencies in asset management remain, such as unused non-expendable property of a significant value, delayed disposal processes of assets, improper trans-shipment of assets from liquidated missions, and deficiencies in the management of sensitive military assets.

25. The Board notes that as at 30 June 2013, 10,542 items of non-expendable property held by missions, valued at $95.74 million, had not been used for more than one year since they had been acquired by the missions. A list of such items of non-expendable property along with their corresponding values, provided to the Advisory Committee by the representatives of the Secretary-General upon enquiry, is contained in the annex to the present report. It is indicated in the Board's report that non-expendable property worth $14.65 million had passed its life expectancy, and $3.13 million worth of property was in bad condition.

26. The Advisory Committee was informed, upon enquiry, that the assets in question had not been used for more than one year since they had arrived in the peacekeeping missions; the majority of the items had actually been transferred from liquidating missions after years of intensive use. The Committee was further informed that the assets considered to be in bad condition in the Galileo Inventory Management System were reflected at cost, and not at their depreciated value, and thus did not represent the true value of the potential loss to the Organization, which would be significantly lower.

27. The Advisory Committee notes that the unused non-expendable property includes items of considerable value, such as prefabricated buildings ($41.9 million); generator sets ($8.3 million); water equipment ($5.4 million); vehicles of several categories — armoured, engineering, ambulance and heavy goods ($4.1 million); and computers ($869,060). **The Advisory Committee is of the view that unused non-expendable property of significant value held by the peacekeeping missions, some of which is considered to be a loss or waste, continues to indicate deficiencies in the asset management of peacekeeping missions. The Committee concurs with the Board's recommendation that the Administration should: (a) hold mission management accountable for checking stock levels before undertaking any acquisition activity; and (b) make the Global Service Centre responsible for monitoring missions' key performance indicators to ensure compliance with established asset management policies.**

28. With respect to the management of sensitive military equipment, the Board notes deficiencies, such as inadequate tracking of the inventory of firearms and insufficient internal control over their storage in some of the peacekeeping missions. The Advisory Committee was informed, upon enquiry, that the specific findings of

the Board of Auditors were communicated to the missions, and all the deficiencies in the management and storage of weapons and ammunition identified by the Board of Auditors were addressed. The Committee was further informed of the specific measures taken in this regard, such as having discussions with the Department of Safety and Security to include the management and maintenance of the global inventory of weapons and ammunition in Umoja, and organizing three global video conferences in January 2014, highlighting, inter alia, the management and storage of weapons and ammunition. **The Advisory Committee notes with concern the improper management and storage of sensitive military equipment at some of the peacekeeping missions, and trusts that particular caution will be exercised in this regard, in view of the risks associated with such assets. The Committee further trusts that Headquarters will ensure appropriate monitoring and oversight concerning the management and storage of weapons and ammunition in the peacekeeping missions.**

Write-off of cash and accounts receivable

29. In paragraph 211 of its report, the Board indicates that in the financial period 2012/13, losses amounting to $12,927,004.31 ($178,034.41 in 2011/12) were written off by the Administration in respect of cash and accounts receivable, because they were considered irrecoverable. In the context of its consideration of the Secretary-General's report on the overview of the financing of the United Nations peacekeeping operations (A/68/731), the Advisory Committee was informed, upon enquiry, that the increase in the number of write-offs of losses during 2012/13 was due, in a large measure, to the implementation of IPSAS. The Committee was further informed that the preparation for the implementation of IPSAS included a rigorous counting of property and equipment as well as expediting outstanding cases pending write-offs. Reporting of account receivables at fair value required under IPSAS, compared to the higher original value required under United Nations system accounting standards, further contributed to the one-time increase in the amounts written off.

30. The detailed information on write-offs of cash and accounts receivable during the financial period 2012/13, provided to the Advisory Committee upon enquiry, indicates that that figure included an amount of $10,785,850 that was receivable from either host governments or public sector entities. The details further indicate instances in which the Administration's failure to receive VAT reimbursements resulted from claims being submitted either beyond the prescribed time limit or without sufficient documentation substantiating the claims. **The Advisory Committee notes with concern instances of insufficient follow-up for outstanding receivable balances. The Committee is of the view that the Secretary-General should, in the future, make sustained efforts to recover cash and accounts receivable in a timely manner before proceeding with any action for write-off.**

Construction project management

31. In paragraphs 124 to 127 of its report, the Board notes specific weaknesses in the management of construction projects by field missions, which include: (a) insufficient preliminary assessments of construction projects; (b) inadequate control over project execution; and (c) deficient governance and monitoring by Headquarters. **The Advisory Committee concurs with the Board's**

recommendation that the Administration: (a) expedite the promulgation of governance guidelines for major construction projects; and (b) obtain timely status reports on projects in missions to facilitate effective project monitoring and intervention. The Committee will comment further on management of field construction projects in its report on cross-cutting issues related to peacekeeping operations (A/68/782).

F. Implementation of the recommendations of the Board of Auditors

32. The Board notes, in paragraph 8 of its report, that of the 69 recommendations made for 2011/12, 38 (55 per cent) were fully implemented, 27 (40 per cent) were partially implemented, 1 (1 per cent) was not implemented and 3 (4 per cent) were overtaken by events in the period under review. That implementation rate shows an increase in the recommendations fully implemented compared to the previous year (2010/11), when 45 per cent of the recommendations were fully implemented. The Board further notes improved monitoring of the implementation of its recommendations resulting from the establishment of a dedicated capacity or compliance units at missions. **The Advisory Committee commends the efforts made by the peacekeeping missions in making the improvements indicated by the Board and trusts that these will be sustained in future periods.**

33. In paragraph 7 of his report on the implementation of the recommendations of the Board for the period ended 30 June 2013 (A/68/751), the Secretary-General indicates that of the 65 recommendations issued by the Board, 14 have been implemented and 51 are in progress; of the 51 recommendations in progress, 37 are targeted for implementation before the end of 2014, 10 are due for implementation in 2015, and 4 recommendations for which no target dates have been set pertain to ongoing activities. The Advisory Committee was informed that the Administration has concurred with the Board's recommendations for the period 2012/13 and that the Administration provided additional explanations, where appropriate, in particular in paragraphs 24 and 39 of the report (A/68/751). The Advisory Committee notes that notwithstanding the Administration's concurrence with the Board's recommendations, in some instances the implementable actions were not exactly in conformity with the Board's views, as indicated in paragraph 24 of the Secretary-General's report and paragraph 71 of the Board's report. **The Advisory Committee trusts that the Board and the Administration will continue to work jointly towards finding solutions in cases in which the Board and the Administration do not necessarily agree over the implementable actions.**

Observations of the Board on the transfer of posts to the Regional Service Centre

34. The Advisory Committee recalls that in the previous report of the Board (see A/67/5 (Vol. II), chap. II, para. 202) regarding the transfer of posts to the Regional Service Centre in Entebbe, Uganda, the Board had specifically recommended that the Administration ensure that the General Assembly's approval be sought prior to any transfer of functions/posts to the Global Service Centre or the Regional Service Centre. In that audit, the Board took the view that the transfer of posts was included in each client mission's budget proposal, and would thus require prior General Assembly approval, a view the Administration agreed with at the time.

35. In the course of its most recent audit, the Board notes that the Administration stated that the Regional Service Centre was established to serve its client missions, and that Entebbe should thus be considered to be within the mission area of those peacekeeping missions. The Board further notes its agreement with the Administration's views that, given that the Regional Service Centre was funded by client missions and its staff was provided by client missions, transferring posts from the missions to the Centre did not have material financial implications.

36. **The Advisory Committee concurs with the Board's prior view, contained in paragraph 202 of its report (A/67/5 (Vol. II), chap. II), that the Administration should ensure that the General Assembly's approval be sought prior to any transfer of functions/posts to the Global Service Centre or the Regional Service Centre.** The Committee will comment further on the transfer of posts to the Regional Service Centre in its report on cross-cutting issues related to peacekeeping operations (A/68/782).

Annex

Non-expendable property held by missions for more than one year as at the end of financial period 2012/13

Commodity group	*Number of items*	*Purchase cost (United States dollars)*
Accommodation equipment	43	296 104
Air conditioner	18	38 427
Airfield support equipment	38	1 837 818
Ambulance	1	37 352
Bridge equipment	12	1 289 609
Broadcast equipment	34	264 789
Bus	3	242 163
Computer	491	869 060
Computer ancillary equipment	2	4 508
Construction equipment	62	546 914
Consultation equipment	55	75 658
Dental equipment	9	60 408
Electrical equipment	383	1 571 985
Emergency equipment	85	266 284
Engineering vehicles	12	659 467
Environmental equipment	30	367 082
Four-wheel-drive on-off road (including 1 armoured vehicle)	100	2 119 573
Fuel equipment	132	808 412
Generator sets	381	8 373 707
HF equipment	189	543 674
Hospital equipment	8	13 614
Household appliances	104	541 946
Identification systems	16	55 383
Installation equipment and accessories	31	228 869
Kitchen equipment	265	837 867
Laboratory equipment	46	295 108
Link equipment	80	547 960
Machinery, special purpose and other equipment and parts therefor	36	223 914
Material-handling equipment	9	677 814
Measuring, checking and testing instruments and appliances	18	108 355
Military equipment	22	57 590

Commodity group	*Number of items*	*Purchase cost (United States dollars)*
Miscellaneous equipment	26	130 007
Monitors	11	8 508
Network equipment	282	2 141 246
Observation equipment	262	616 282
Office equipment	40	128 021
Office furniture	18	74 985
Operating equipment	22	184 202
Patient-monitoring equipment	40	126 065
Peripherals	83	274 783
Photographic equipment	16	61 376
Power supply	57	148 248
Prefabricated buildings	3 300	41 986 582
Printers	36	75 319
Pumping equipment	433	1 738 369
Radio and television receivers, recording, reproduction equipment	4	66 163
Radiography equipment	11	371 267
Recreation equipment	60	203 013
Refrigeration equipment	172	1 040 679
Satellite equipment	170	1 800 355
Sea containers	855	2 445 521
Security and safety equipment	375	607 543
Security equipment	119	573 975
Sewage equipment	62	868 840
Sterilization equipment	7	51 597
Storage units and storage media for electronic data-processing equipment	27	521 462
Surveying equipment	8	67 255
Telephone equipment	56	4 866 032
Tentage	66	105 270
Test and workshop equipment	38	340 270
Tools	9	27 708
Tools and equipment	4	10 142
Tools, lifting	4	8 080
Tools, metal working	8	22 000
Tools, meters/diagnostic	8	21 406

Commodity group	*Number of items*	*Purchase cost (United States dollars)*
Tools, specialized	1	2 028
Tools, welding equipment	21	133 645
Tools, wheel service	2	5 119
Tools, workshop	180	923 847
Trailers	37	430 737
Training tools	13	58 250
Trucks	13	1 280 676
Vehicle attachments	45	669 088
VHF/UHF equipment	210	1 123 065
Video and audio equipment	9	25 818
Water equipment	597	5 469 941
Weapons	10	40 059
Total	**10 542**	**95 736 255**

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Sixty-eighth session
Agenda item 166
Report of the Committee on Relations with the Host Country

Letter dated 14 April 2014 from the Chargé d'affaires a.i. of the Permanent Mission of the Islamic Republic of Iran to the United Nations addressed to the Secretary-General

I have the honour to transmit to you a copy of the note verbale dated 14 April 2014 sent to the Permanent Mission of Cyprus to the United Nations in its capacity as the chair of the Committee on Relations with the Host Country on the issue of the denial of a visa to the newly designated Ambassador and Permanent Representative of the Islamic Republic of Iran to the United Nations by the authorities of the host country of the United Nations (see annex).

I should be grateful if you would have the present letter and its annex circulated as a document of the sixty-eighth session of the General Assembly, under agenda item 166.

(*Signed*) Gholamhossein **Dehghani**
Ambassador
Chargé d'affaires a.i.

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Annex to the letter dated 14 April 2014 from the Chargé d'affaires a.i. of the Permanent Mission of the Islamic Republic of Iran to the United Nations addressed to the Secretary-General

The Permanent Mission of the Islamic Republic of Iran to the United Nations presents its compliments to the Permanent Mission of Cyprus to the United Nations in its capacity as the chair of the Committee on Relations with the Host Country and has the honour to state the following:

Mr. Hamid Aboutalebi has been designated by the Government of the Islamic Republic of Iran to serve as its new Ambassador and Permanent Representative to the United Nations in New York. He applied for a United States entry visa several months ago and the case has been pending before the United States Government as the host State of the United Nations. Eventually, an official spokesperson of the United States Administration said on Friday, 11 April 2014, that "we have informed the United Nations and Iran that we will not issue a visa to Mr. Aboutalebi".

The Permanent Mission of the Islamic Republic of Iran to the United Nations expresses its serious concern over the clear indication of a refusal to grant a visa by the host country authorities in breach of their legal obligations under international law and the Headquarters Agreement. The Agreement unambiguously states that its provisions shall be "applicable irrespective of the relations existing between the Governments of the persons referred to in that section and the Government of the United States". The denial of a visa to a representative of a State Member of the United Nations is in contravention of the principles of international law and the Charter of the United Nations, including the principles of the sovereign equality of States and respect for their sovereignty and political independence.

Indeed, this decision of the United States Government has negative implications for multilateral diplomacy and will create a dangerous precedent and adversely affect the work of intergovernmental organizations and the activities of their Member States. The decision must, therefore, be well addressed by the Committee on Relations with the Host Country. The Permanent Mission of the Islamic Republic of Iran requests that the Committee address this issue in an extraordinary and urgent manner.

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Security Council
Sixty-ninth year

Prevention of armed conflict

Measures to eliminate international terrorism

Identical letters dated 11 April 2014 from the Permanent Representative of Qatar to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, I wish to draw the attention of the Security Council to the following information.

In March 2011, the regime in Syria resorted to repression against the fraternal Syrian people, which had come out in a peaceful revolution to assert its legitimate rights. Since then, it has twisted and distorted the facts in order to deflect attention from that repressive response. The regime has denied its flagrant violations of international law and international human rights law. In numerous letters to United Nations entities, it has levelled a charge of terrorism against those States, including Qatar, that support the rights of the Syrian people. The letters are filled with lies and unsubstantiated claims. The most recent example, dated 10 April 2014 (A/68/836-S/2014/260), targets Qatar. The State of Qatar will not be drawn into such underhanded attempts to deflect attention from the tragedy that the regime has inflicted on the Syrian people. It does, however, wish to recall the following points.

When the popular revolution in Syria began, the State of Qatar spared no effort in calling for the legitimate demands of the fraternal Syrian people to be heard. It argued that the regime's response to those demands was a dangerous one. However, the regime left its entreaties unanswered, preferring instead to ramp up its repression.

Qatari diplomacy believes in the importance of the peaceful settlement of disputes. The State of Qatar therefore pursued its efforts to find a political solution to the crisis through the League of Arab States, as the competent regional organization. In so doing, it complied with Chapter VIII of the Charter of the United Nations, which upholds the role of regional organizations in the peaceful settlement of disputes. Qatar chaired the Arab ministerial committee on the situation in Syria, which visited Damascus on 26 October 2011. It conveyed to the Syrian regime the

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appeal of the Arab States for an end to the security escalation and for the voice of the people to be heard. However, the regime in Syria continued to hold the lives of its own people in contempt. It ignored the efforts of the Arab States, all the while denying that it was doing so.

Nevertheless, the State of Qatar did not despair of a peaceful solution to the crisis. Through the League of Arab States, it worked towards and led the visit of a ministerial delegation to the United Nations on 31 January 2012, in accordance with Article 52, paragraph 2 of the Charter. The delegation briefed the Security Council, warning that the Syrian crisis would have dangerous repercussions if the international community could not swiftly find a solution. Unfortunately, the Syrian regime persisted in its repression. The result was the current predicament of Syria, in which tens of thousands have died, millions of civilians have been displaced or driven out of the country, and chemical weapons and internationally prohibited weapons have been used to horrific effect against innocent civilians. The regime did not leave matters there; it also decided to twist and distort the facts. Among other things, it has focused on Qatar's actions to help the fraternal Syrian people and press for a political solution to the crisis.

With such a political solution in mind, the State of Qatar welcomed Security Council resolution 2139 (2014), which sought to alleviate the suffering of the fraternal Syrian people. The resolution stresses that the political solution represents the only sustainable opportunity to resolve the situation in Syria peacefully. The State of Qatar participated in the first meeting of the Action Group for Syria, which took place on 30 June 2012 in Geneva. The final communiqué of that meeting was endorsed by the Security Council as a basis for the political solution to the crisis. Qatar also took part in the high-level Geneva Conference on Syria ("Geneva II") and made intensive efforts to convince the Syrian opposition to participate. Yet the Syrian regime has shown at every opportunity that it has no desire for a political solution to the crisis and is not genuinely committed to negotiations. Instead, it has adopted delaying tactics, as United Nations officials stated in a briefing before the General Assembly on 14 March 2014.

In its past and current actions regarding the crisis in Syria, the State of Qatar has been motivated by its commitment to the purposes and principles of the Charter of the United Nations and international conventions, including the right of peoples to self-determination and a life of dignity. It has sought to protect and promote human rights, while safeguarding the sovereignty, independence and territorial integrity of Syria. It follows that Qatar completely rejects crimes against humanity, war crimes and other grave violations of international law and international human rights law. Qatar also rejects and condemns terrorism in all its forms and manifestations, irrespective of its source. It has been at the forefront of States supporting important international initiatives, such as dialogue among civilizations and cultures and dialogue among religions and peoples. It spares no effort in promoting those concepts, which encourage peaceful coexistence and the rejection of terrorism, violence and extremism.

The State of Qatar therefore affirms that all of its actions to help the Syrian people stem from the Charter of the United Nations; the relevant resolutions of the League of Arab States, the Organization of Islamic Cooperation and the United Nations; and international law and norms. Qatar will continue to cooperate with the

international community to support and assist the Syrian people and bring an end to its suffering.

The State of Qatar calls on the entities of the United Nations, including the Security Council, to take every necessary measure to ensure that the civilian population of Syria is protected from the crimes of the Syrian regime, and to take steps to hold officials accountable for the war crimes and crimes against humanity that have been committed in Syria. The perpetrators must not be allowed to go unpunished.

I should be grateful if the present letter could be issued as a document of the General Assembly, under agenda items 33 and 110, and of the Security Council.

(*Signed*) Alya Ahmed Saif **Al-Thani**
Permanent Representative

United Nations A/68/846–S/2014/271

General Assembly
Security Council

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16 April 2014
English
Original: Arabic

General Assembly
Sixty-eighth session
Agenda item 99 (q)
General and complete disarmament: measures to prevent terrorists from acquiring weapons of mass destruction

Security Council
Sixty-ninth year

Identical letters dated 14 April 2014 from the Permanent Representative of the Syrian Arab Republic to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, I should like to convey to you the following information:

Since the outset of the Syrian crisis, the countries that have been conspiring against Syria, led by the United States of America, France, Turkey, Saudi Arabia and Qatar, have sought to create pretexts to justify their ongoing aggression against Syria. This effort is part of the unjust campaign that those countries launched on 21 August 2013 when they accused the Syrian Government of using chemical weapons against its own people in the massacre that occurred in eastern Ghutah, and in which dozens of Syrians were killed.

A little less than one year after this criminal act of terrorism occurred, the facts are gradually coming to light. Several documented studies, reports and research papers confirm the direct and indirect involvement of the American administration, along with Turkey and other States, in the commission of this odious crime and other crimes that have occurred in Syria, including the Khan Asal massacre of 19 March 2013. This information is in line with the lengthy article by the American journalist Seymour Hersh, who is known for his investigative work, that was recently published in the *London Review of Books*. In that article, Hersh reveals that the Turkish Government is behind the eastern Ghutah massacre and other crimes, such as the one that was committed in Khan Asal, and that the American administration was aware of this crime and its perpetrators and tampered with evidence that proves that the crime was committed by the Nusrah Front, a branch of Al-Qaida, in order to justify an American attack on Syria. Hersh affirms that he has documents confirming the veracity of the information he published. In an article published in the Friday, 11 April 2014, edition of the British newspaper *The Independent*, the well-known British journalist Robert Fisk confirmed Hersh's conclusion that Turkey was involved in and the American administration was aware

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of the use by the Nusrah Front of toxic substances in eastern Ghutah. An article by the British journalist Patrick Cockburn that appeared in the 13 April 2014 edition of the British newspaper *The Independent on Sunday* and information recently published on the American website Veterans Today confirm Hersh's and Fisk's conclusions, in particular those regarding Turkish and American support for the terrorist Nusrah Front and efforts to cover up its crimes in eastern Ghutah and other parts of Syria, including the use of sarin gas and other toxic substances. Several other articles and studies also confirm that Turkey and America are in fact complicit in those terrorist crimes that were committed in Syria.

Covering up these terrorist crimes and shielding the perpetrators, accusing the Syrian Government and attempting to fabricate pretexts will only encourage armed terrorist groups to use yet again such internationally prohibited weapons and commit further heinous crimes against the Syrian people, as well as the peoples of the region and of the world. The Security Council and the Secretary-General have been provided with substantive information that reveals the intention of armed terrorist groups to use toxic substances in Rif Dimashq, the Hama countryside and other parts of Syria, in order to accuse the Syrian Government of having committed such abhorrent crimes. A few days ago, the Syrian Government sent the Security Council Committee pursuant to resolutions 1267 (1999) and 1989 (2011) and the Security Council Committee established pursuant to resolution 1540 (2004) a new document containing irrefutable evidence that armed terrorist groups are in possession of toxic chlorine gas and that they intend to use it in Aleppo governorate and other parts of Syria.

The Syrian Government has also transmitted to the Secretary-General and the Security Council other documents containing irrefutable evidence that terrorist groups possess toxic gases and that these groups are conducting tests in Turkey and threatening to use those gases against the Syrian people. This evidence includes information on a group of persons led by the Syrian national Haytham al-Qassab, who, along with 11 Turkish nationals, were in possession of 2 kilograms of prohibited sarin gas when the Turkish police arrested them in Adana. On 16 September 2013, in a 130-page indictment, the Adana Public Prosecutor confirmed that the persons arrested belong to the Nusrah Front. By the time the trial started at the end of October 2013, all of those persons had been released, with exception of al-Qassab, who was released immediately after the first hearing owing to pressure applied by the Turkish Government.

In its resolution 2118 (2013), the Security Council reiterates the provisions of resolution 1540 (2004) by requiring Members States to inform the Council of any violation of resolution 1540 (2004). Paragraph 14 of resolution 2118 (2013) reads as follows: "*Decides* that Member States shall inform immediately the Security Council of any violation of resolution 1540 (2004), including acquisition by non-State actors of chemical weapons, their means of delivery and related materials in order to take necessary measures therefore". This means, above all, that terrorists and extremists must not possess such weapons.

The Government of the Syrian Arab Republic holds the American administration, the Turkish Government and Israel, Saudi Arabia, Qatar and terrorist organizations fully responsible for the crimes that were committed in Syria with chemical weapons, including the recent attack in Kafr Zayta, or any crimes that might be thus committed against the Syrian people.

By putting this information before the Security Council and the international community, Syria is calling on them to shoulder their responsibilities in accordance with the Security Council resolutions on counter-terrorism, in particular all provisions of resolution 1373 (2001), as well as resolutions 1267 (1999) and 1540 (2004), and in accordance with General Assembly resolutions 3314 (XXIX) of 1974 and 2625 (XXV) of 1970. They must also hold accountable those countries that are implicated in these crimes, which were committed with toxic substances, in particular the United States of America, Qatar, Saudi Arabia, Turkey, France and Israel. They must further call on them to end their support for terrorist groups and the violations that threaten security and peace in Syria and the region those groups are committing. In that connection, Syria reiterates the importance of ridding the Middle East of all weapons of mass destruction and reaffirms its adherence to its legal commitments pursuant to the agreements and protocols that it has ratified, including the Chemical Weapons Convention.

I should be grateful if the present letter could be circulated as a document of the General Assembly, under agenda item 99 (q), and of the Security Council.

(*Signed*) Bashar **Ja'afari**
Permanent Representative
of the Syrian Arab Republic to the United Nations

United Nations A/68/847–S/2014/277

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General Assembly
Sixty-eighth session
Agenda items 33 and 38

Security Council
Sixty-ninth year

Prevention of armed conflict

The situation in the occupied territories of Azerbaijan

Letter dated 15 April 2014 from the Permanent Representative of Armenia to the United Nations addressed to the Secretary-General

Upon instructions from my Government, I have the honour to draw your attention to the ongoing violations of the ceasefire by the armed forces of the Republic of Azerbaijan recorded for the month of March 2014 (see annex).

I also accentuate the fact that, during the reporting period, the escalation of the ceasefire violations by the Azerbaijani armed forces resulted in the deaths of two soldiers: Garnik Torosyan and Arayik Babayan, killed on 24 and 27 March respectively. Another soldier, Artush Poghosyan, was wounded on 11 March.

These irresponsible attacks by the Azerbaijani side are in complete violation of the principles and norms of international law and damage the peace process led by the Organization for Security and Cooperation in Europe Minsk Group Co-Chairs. Armenia strongly condemns these continued provocations and the use of force by Azerbaijan.

I should be grateful if you would have the present letter and its annex circulated as a document of the sixty-eighth session of the General Assembly, under agenda items 33 and 38, and of the Security Council.

(*Signed*) Garen **Nazarian**
Ambassador
Permanent Representative

14-30292 (E) 290414

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Annex to the letter dated 15 April 2014 from the Permanent Representative of Armenia to the United Nations addressed to the Secretary-General

Violations of the ceasefire by the armed forces of the Republic of Azerbaijan, 1-31 March 2014

1. On the borderline of the Nagorno Karabakh Republic:

   Total number of violations — 1,295
   Total number of shots ~ 8,264

   AK ~ 5,877, PK ~ 1,463, SVD ~ 530, DSHK ~ 41, RPK ~ 124, Black arrow ~ 62,
   Istigall ~ 167

2. On the borderline of the Republic of Armenia (see table below):

   Total number of violations — 274
   Total number of shots ~ 7,994

   AK ~ 1,274, PK ~ 2,794, SVD ~ 286, DSHK ~ 3,496, RPK ~ 10, Black arrow ~ 104, Istigall — 20, NSVP — 10

No.	*Date*	*Direction*	*Time*	*Type of weapon*	*Ammunition*	*Results of violations*
1.	1 March	Aygedzor	0015	PK	10	
2.				AK	15	
3.			1200	PK	5	
4.				SVD	7	
5.				Black arrow	8	
6.		Mehrab	1605	Black arrow	3	
7.		Barekamavan	1915	SVD	5	
8.		Sarigyugh	2210	AK	3	
9.		Chinari	2220		10	
10.			2230		50	
11.	2 March	Berqaber	0030	AK	3	
12.				SVD	2	
13.		Movses	0230	AK	44	
14.		Voskepar	0230		8	

Abbreviations: AK, Kalashnikov rifle; PK, Kalashnikov machine gun; SVD, 7.9 mm sniper weapon; DSHK, 12.7 mm machine gun; RPK, 5.45 mm machine gun; Black arrow, 12.7 mm sniper weapon; Istigall, -14.5 mm machine gun; NSVP, 12.7 mm machine gun.

No.	*Date*	*Direction*	*Time*	*Type of weapon*	*Ammunition*	*Results of violations*
15.		Barcruni	1120		2	
16.		Aygepar	1140		2	
17.		Mehrab	2215	AK	15	
18.				PK	15	
19.	3 March	Mehrab	1320	PK	60	
20.	4 March	Chinari	0010	PK	20	
21.		Vahan	1030	SVD	3	
22.		Berdavan	1330	AK	1	
23.		Dovegh	1345		4	
24.		Voskepar	0155		1	
25.			2340		1	
26.		Barekamavan	1435	Black arrow	5	
27.				SVD	10	
28.				PK	20	
29.		N. Karmiraghbyur	1500	AK	10	
30.	5 March	Eraskh	0100-0110	AK	3	
31.		Movses	1755	PK	1	
32.		Vazashen	1500	SVD	4	
33.	6 March	Chinari	1830	PK	45	
34.		Sari Gyugh	1850	DSHK	3	
35.				PK	15	
36.		Berqaber	2005	PK	10	
37.		Barekamavan	2120		17	
38.		Berdavan	2140		15	
39.		Eraskh	2145	AK	1	
40.	7 March	Eraskh	0125	AK	1	
41.	8 March	Berdavan	0100	PK	30	
42.			0130		20	
43.		Dovegh	0130	AK	70	

No.	Date	Direction	Time	Type of weapon	Ammunition	Results of violations
44.				PK	20	
45.		Chinari	2320	AK	5	
46.	9 March	Mehrab	0220	AK	4	
47.		Aygedzor	1930		40	
48.		Voskevan	2100		1	
49.		Eraskh	2210		1	
50.	10 March	Aygepar	1115	AK	5	
51.			1125	DSHK	8	
52.		Chinari	1500	Black arrow	4	
53.		Azatamut	1740	AK	3	
54.		Berqaber	1945		4	
55.		Sarigyugh	2040		8	
56.	11 March	Paravaqar	1155	AK	1	At 2310 near Jraberd village at the borderline with Azerbaijan, in combat position soldier Artush Poghosyan was wounded from the Azerbaijani side.
57.		Kiranc	1715		15	
58.		Chinari	2045		30	
59.		Barcruni	2135	PK	25	
60.			2150		20	
61.	12 March	Aygedzor	0940	SVD	2	
62.		Chinari	1140	Black arrow	1	
63.			1738		1	
64.			1800	SVD	1	
65.		Barekamavan	1250		4	
66.	13 March	Voskepar	1030	PK	5	
67.		Aygedzor	1830	AK	15	
68.			1840	SVD	1	
69.			1840	AK	5	
70.		N. Karmiraghbyur	1910	AK	10	
71.		Kiranc	2030		10	
72.		Vahan	2115	PK	5	

No.	Date	Direction	Time	Type of weapon	Ammunition	Results of violations
73.	14 March	Agarak	0945	AK	2	
74.		Aygepar	1045		2	
75.		Sevqar	1252		4	
76.			1255		10	
77.		Berqaber	1255	DSHK	1	
78.			1645	AK	2	
79.			2300	PK	10	
80.		Aygedzor	1300	AK	15	
81.			1315		15	
82.			1315	SVD	2	
83.				AK	10	
84.		Chinari	1300	AK	15	
85.				Black arrow	1	
86.			1300	AK	25	
87.			1605	SVD	2	
88.		Paravaqar	1440	AK	1	
89.		N. Karmiraghbyur	1500	Black arrow	2	
90.		Movses	2145	PK	40	
91.	15 March	Chinari	1015	Black arrow	2	
92.			1245		4	
93.		N. Karmiraghbyur	1540	SVD	1	
94.			1640		4	
95.		Aygepar	1700	SVD	3	
96.		Movses	2300	PK	11	
97.		Aygedzor	2350	AK	10	
98.	16 March	Aygepar	1015	AK	3	
99.			1130	AK	2	
100.			1800	SVD	5	
101.			1845	AK	22	

No.	Date	Direction	Time	Type of weapon	Ammunition	Results of violations
102.			1915	SVD	10	
103.		N. Karmiraghbyur	1135	DSHK	4	
104.			1425	PK	8	
105.				AK	5	
106.				DSHK	4	
107.			1600	SVD	1	
108.		Movses	1845	AK	1	
109.		Eraskh	2130		1	
110.	17 March	Movses	0400	AK	1	
111.			1945-2000	DSHK	25	
112.			2030-2045		20	
113.		Paravaqar	1735	DSHK	7	
114.		Vazashen	1740	PK	50	
115.				SVD	20	
116.			1740	Istigall	20	
117.		N. Karmiraghbyur	1815	SVD	5	
118.			1830	DSHK	13	
119.			1845		20	
120.			1910-1925	DSHK	50	
121.			1930-1945		15	
122.		Chinari	1900	SVD	5	
123.			1920	DSHK	10	
124.			2130	AK	15	
125.		Aygepar	1925	SVD	5	
126.			1930-1945		20	
127.		Sarigyugh	2125	AK	15	
128.			2130		20	
129.		Aygedzor	2230	PK	25	
130.	18 March	Sevakavan	1900	AK	3	

No.	*Date*	*Direction*	*Time*	*Type of weapon*	*Ammunition*	*Results of violations*
131.		Eraskh	2040		2	
132.		Berdavan	2215		10	
133.	20 March	N. Karmiraghbyur	0120	AK	2	
134.		Berqaber	1150	SVD	1	
135.			2125	DSHK	5	
136.				PK	20	
137.			2130	DSHK	2	
138.		Sarigyugh	1150	Black arrow	1	
139.		Chinari	1200	NSVP	10	
140.			1730	AK	3	
141.			1910	Black arrow	8	
142.			1910	AK	35	
143.			2030	SVD	3	
144.		Movses	1205	SVD	3	
145.			1435		2	
146.		Paravaqar	1435	AK	7	
147.		Vazashen	1622	SVD	30	
148.		Aygedzor	1800	PK	10	
149.			1820	AK	70	
150.			1910	AK	300	
151.				PK	170	
152.		Khndzorut	1930	AK	3	
153.		Berdavan	2030		10	
154.		Sarigyugh	2125	DSHK	5	
155.				PK	30	
156.		Kiranc	2130	AK	8	
157.		Sevakavan	2310		5	
158.		Eraskhavan	2325		1	
159.	21 March	Chinari	0030	PK	20	

No.	Date	Direction	Time	Type of weapon	Ammunition	Results of violations
160.		Mehrab	2030	AK	3	
161.	22 March	Aygepar	0733	AK	7	
162.			2040		1	
163.		Movses	1450	SVD	3	
164.		Eraskh	1725	AK	1	
165.	23 March	Movses	1105	Black arrow	2	
166.			1205		6	
167.			1225		3	
168.			1250	AK	3	
169.		Chinari	1215	SVD	6	
170.				RPK	7	
171.		m:Gyamish	1215-1300	SVD	20	
172.				PK	45	
173.	24 March	Sevakavan	1215	AK	10	At 0950 near Marzili village at the borderline, in combat position soldier Garnik Torosyan was fatally wounded from the Azerbaijani side.
174.			1220	PK	5	
175.			1625		20	
176.			2020		2	
177.		Movses	1500	PK	3	
178.		Berqaber	1710	DSHK	7	
179.	25 March	Mehrab	1040	Black arrow	10	
180.			1040	SVD	10	
181.		Vazashen	2215	AK	10	
182.		Movses	1200	Black arrow	3	
183.				PK	4	
184.			1400	Black arrow	10	
185.			1625	PK	6	
186.				AK	8	
187.			1730	Black arrow	9	
188.	25 March			SVD	10	

No.	Date	Direction	Time	Type of weapon	Ammunition	Results of violations
189.				Black arrow	7	
190.				SVD	10	
191.			1820	DSHK	15	
192.				Black arrow	3	
193.				SVD	20	
194.				PK	10	
195.				DSHK	7	
196.				SVD	9	
197.				PK	10	
198.		Paravaqar	1615	AK	7	
199.			1710		2	
200.		Berqaber	1730	AK	50	
201.			2215	AK	7	
202.				SVD	1	
203.		N. Karmiraghbyur	1755	DSHK	30	
204.			1815		10	
205.		Aygepar	1930	PK	5	
206.				AK	6	
207.		Sevakavan	2000	AK	3	
208.	26 March	Vazashen	0005	RPK	3	
209.		Movses	1850	AK	2	
210.			2200		1	
211.		Mehrab	2150		3	
212.		Aygepar	2200		1	
213.	27 March	Vazashen	0020	AK	8	At 1310 near Kurapatkino village at the borderline, in combat position soldier Arayik Babayan was fatally wounded from the Azerbaijani side.
214.			1450		2	
215.		Chinari	0110-0125	AK	19	
216.			1500	SVD	3	
217.			2335	DSHK	75	

No.	*Date*	*Direction*	*Time*	*Type of weapon*	*Ammunition*	*Results of violations*
218.				Black arrow	10	
219.				PK	10	
220.		Aygepar	1120	SVD	1	
221.			2300-2340	DSHK	20	
222.			2300-2340		10	
223.	27 March	Berqaber	1450	AK	5	
224.		Movses	1625	SVD	2	
225.			2300-2340	DSHK	35	
226.		Kiranc	1952	SVD	1	
227.		N. Karmiraghbyur	2300	DSHK	35	
228.			2300-2340		30	
229.	28 March	N. Karmiraghbyur	0000-0030	DSHK	125	
230.				PK	130	
231.			0030-0120	DSHK	125	
232.				PK	130	
233.			0030-0120	DSHK	150	
234.				PK	300	
235.			1900-1920	DSHK	180	
236.			2015-2100		25	
237.		Aygepar	0000-0030	DSHK	95	
238.				PK	100	
239.			0030-0120	DSHK	20	
240.				PK	350	
241.			0030-0120		300	
242.			0030-0120		450	
243.				DSHK	200	
244.			1720		5	
245.			1820		7	
246.			1845		2	

No.	*Date*	*Direction*	*Time*	*Type of weapon*	*Ammunition*	*Results of violations*
247.			1900-1920		250	
248.			2015-2100		480	
249.		Movses	0000-0030	DSHK	300	
250.			0030-0120		550	
251.			0800	AK	1	
252.			1900-1920	DSHK	150	
253.			2015-2100		300	
254.		Chinari	0700	PK	12	
255.				AK	10	
256.			1945	DSHK	60	
257.				PK	100	
258.				SVD	20	
259.			2335	PK	40	
260.		Kiranc	1350	SVD	4	
261.		Berqaber	1430	DSHK	6	
262.				PK	10	
263.			1840	SVD	3	
264.		Vazashen	1650	Black arrow	1	
265.			2150	AK	5	
266.		Voskepar	1230	AK	5	
267.			2230		30	
268.		Eraskh	2150		2	
269.	29 March	Voskepar	0515	AK	2	
270.		Movses	0955		1	
271.			1055		1	
272.	31 March	Movses	1315	AK	1	
273.			2120		1	
274.		Aygepar	1925	SVD	2	